

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ALFONSO VARELA and
SANDRA SANTA MARIA VARELA,

Plaintiffs,

v.

UNITED STATES OF AMERICA,

Defendant.

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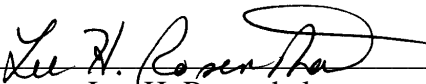
CIVIL ACTION NO. H-07-0343

FINAL JUDGMENT

In accordance with the court's memorandum opinions issued today and on June 1, 2011, this refund action is dismissed, with prejudice. The plaintiffs take nothing on their refund claims. Each party is to bears their own costs and fees. This is a final judgment.

If an appeal is taken from this final judgment, the plaintiffs must inform the Fifth Circuit in their notice of appeal of the pending appeal before that court in a substantially similar case, *Kercher v. United States*, No. 12-40483 (appeal docketed May 1, 2012).

SIGNED on May 29, 2012, at Houston, Texas.



Lee H. Rosenthal
United States District Judge